In the Matter of the Petition

of

AFFIDAVIT OF MAILING

CLAY H. and JUDITH F. HAMMERSLA

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that
The is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 7th day of February , 19 79, The served the within

Notice of Default Order by (certified) mail upon Clay H. & Judith F. Hammersla

XXEXXEXENCENTY the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Clay H. & Judith F. Hammersla
7 Duffy's Lane
Darien, Connecticut 06820

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

Sworn to before me this

Ath day of February . 19 79

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TA-3 (2/76)



JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

## STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

ADDRESS YOUR REPLY TO

February 7, 1979

TELEPHONE: (518) 457-1723

Clay H. & Judith F. Hammersla 7 Duffy's Lane Darien, Connecticut 06820

Dear Mr. & Mrs. Hammersla:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section 690 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 4 Months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addressed to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

Enc.

JOHN F. KOAGEL

SUPERVISOR OF TAX CONFERENCES

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Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

CLAY H. and JUDITH F. HAMMERSIA

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article(\*) 22 of the Tax Law for the Year(\*) 1972.

Petitioner(s), Clay H. and Judith F. Hammersla, 7 Duffy's Lane, Darien,

Connecticut 06820, filed a petition for redetermination of deficiency

or for refund of personal income taxes under Article(x)

of the Tax Law for the year (x) 1972

. File No.(x) 20542

. Petitioner(s) xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx did

not appear at the pre-hearing conference . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of CLAY H. and JUDITH F. HAMMERSLA be and the same is hereby denied.

DATED: Albany, New York February 7, 1979

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER